

**UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
CENTRAL DIVISION**

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.) Case No. 2:10-mc-9015
)
GARY L. WADE,)
)
Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Department of the Treasury, Internal Revenue Service, avers as follows:

I.

This is a proceeding brought pursuant to the provisions of 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

II.

Deborah May is a revenue officer of the Internal Revenue Service, who is employed in the Office of the Internal Revenue Service, Columbia, Missouri, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602, and Treasury Regulation § 301.7602-1, 26 C.F.R. § 301.7602-1.

III.

Respondent, Gary L. Wade, is found at 537 S. Allen, Centralia, Missouri 65240, within the jurisdiction of this Court.

IV.

Revenue Officer Deborah May is conducting an investigation into the collection of respondent's unpaid personal tax liabilities for 2003 and 2004, as set forth in the Declaration of Revenue Officer Deborah May attached hereto as Exhibit 2.

V.

Respondent is in possession and control of testimony, books, records, papers, and other data that are relevant to the above-described investigation.

VI.

On June 11, 2010, Revenue Officer Deborah May issued an Internal Revenue Service summons directing respondent to appear before her on June 28, 2010, at 11:00 a.m. at 101 Park De Ville Drive, Suite D, Columbia, Missouri 65203, to produce books, papers, records, and other data as described in the summons from which the Internal Revenue Service can determine respondent's assets for the collection of his unpaid personal tax liabilities for 2003 and 2004, and to testify about those records and generally about his income.

VII.

On June 11, 2010, Revenue Officer May served the summons on respondent by leaving the summons at respondent's last and usual place of abode. The summons is attached hereto and incorporated herein as Exhibit 1.

VIII.

Respondent did not appear on June 28, 2010, in response to the summons. Respondent was afforded another opportunity to comply with the summons on August 30, 2010. Respondent's refusal to comply with the summons continues to date, as set forth in the Declaration of Revenue Officer May.

IX.

The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

X.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

XI.

No Justice Department referral, as defined by 26 U.S.C. § 7602(d), is in effect with respect to Gary L. Wade for the years under investigation.

XII.

It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to determine respondent's assets for the collection of his unpaid personal tax liabilities for 2003 and 2004, as evidenced by the Declaration of Revenue Officer May.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Gary L. Wade, to show cause, if any, why he should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Gary L. Wade, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Deborah May or her delegate, at such time and place as may be fixed by Revenue Office May or her delegate.

3. That the United States recovers its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

Beth Phillips
United States Attorney

By */s/ Cari Franke Walsh*

Cari Franke Walsh, MO #37867
Assistant United States Attorney
Charles Evans Whittaker Courthouse
400 East Ninth Street, Room 5510
Kansas City, Missouri 64106
Telephone: (816) 426-3130
Facsimile: (816) 426-3165
E-mail: Cari.Walsh@usdoj.gov
ATTORNEY FOR PETITIONER